

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066**  
**SINGLE MEMBER APPEAL BRANCH**

Appeal No. E/2589/2006-SM[BR]

Date 28/01/2008

Assistant Registrar  
C.E.S.T.A.T, New Delhi

To :  
M/STHE NAWNSHAHAR CO.OPP-SUGAR MILLS LTD.  
NAWANSHAHAR[PB]


M/S NAWNSHAHAR CO.OPP-SUGAR MILLS LTD.

Appellant

CCE,JALANDHAR

Vs  
Respondent

I am directed to transmit herewith a certified copy of Final order No. 190/2008-SM[BR] dated 11.1.2008  
passed by the Tribunal under Section 35-C(1)of Central Excises Act, 1944

  
Assistant Registrar  
(SM Appeal Branch)

**Copy to :**

1. Respondent

CCE,JALANDHAR

2. Adv. / Consult SHRI. HEMANT BAJAJ ADV.

A-5, BASEMENT LAJPAT NAGAR-III NEW DELHI-24

3. S.D.R.

4. ~~J.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file

  
Assistant Registrar  
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE  
TRIBUNAL, R.K. PURAM, W.B. NO.2, PRINCIPAL BENCH  
NEW DELHI, COURT NO. III**

**Excise Appeal No. 2589 of 2006-SM (BR)**

[Arising out of order in appeal No.134/CE/Jal/2006 dated 30.3.2006 passed by the Commissioner (Appeals) Central Excise, Jalandhar]

**Date of Hearing/ Decision:11.01.2008**

**For approval and signature:**

**Hon'ble Mr. P.K. Das, Member (Judicial)**

- 
- |  |   |   |
|--|---|---|
| 1. Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982.         | : |   |
| 2. Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not? | : | } |
| 3. Whether Their Lordships wish to see the fair copy of the Order?   | : | } |
| 4. Whether Order is to be circulated to the Departmental authorities?  | : | } |
- 

M/s. The Nawanshahar ~~Co.~~ Coop. Sugar Mills Ltd.

Appellants  
[Rep. by Mr. Hemant Bajaj, Advocate]

Vs.

CCE, Jalandhar

Respondent  
[Rep. by Mr. S. Gautam, Authorized Representative (DR)]

**CORAM: Mr. P.K. Das, Member (Judicial)**

Final Order NO. 190/08-SM(BR) /Dated:11.01.2008

**Per P.K. Das:**

The applicant filed this appeal against denial of credit on Gaskets of asbestos. It is seen from the impugned order that the said items were used in jointing of pipes to prevent the leakage. The Tribunal in the case of KCP Sugar and Industries Ltd. Vs. CCE, Guntur reported in 2004 (178) ELT 275 (Tribunal-Bangalore) held that Gaskets of asbestos packing are eligible for Cenvat credit used to prevent the leakage in the pipe.

2. Accordingly, the credit on these items is allowed. The appeal is allowed with consequential relief.

Order dictated & pronounced in open court on 11.1.2008.

( P.K. Das )  
Member (Judicial)

Ckp.